

EXHIBIT B



HUNTON & WILLIAMS LLP
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LINDSAY K. BIGGS
ASSISTANT GENERAL COUNSEL
DIRECT DIAL: (804) 788-8233
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February 10, 2009

FILE NO: 99999.000310

Via UPS Overnight Delivery

Lehman Brothers Inc. Claims Processing
c/o Epiq Bankruptcy Solutions, LLC
10300 SW Allen Blvd.
Beaverton, Oregon 97005

In Re: Lehman Brothers Inc., Case No. 08-01420 (JMP) SIPA

Dear Sir or Madam:

Enclosed for filing in the above-referenced bankruptcy case is an original and one copy of a proof of claim on behalf of Hunton & Williams LLP. Please return a file-stamped copy in the enclosed self-addressed, stamped envelope.

Thank you for your assistance. Please call me should you have any questions.

Sincerely,


Lindsay K. Biggs

Enclosures

cc: Robert M. Rolfe, Esq.

B 10 (Official Form 10) (12/07)

UNITED STATES BANKRUPTCY COURT Southern District of New York		PROOF OF CLAIM
Name of Debtor: LEHMAN BROTHERS INC.		Case Number: 08-01420 (JMP) SIPA
<i>NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.</i>		
Name of Creditor (the person or other entity to whom the debtor owes money or property): HUNTON & WILLIAMS LLP		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: _____ <i>(If known)</i> Filed on: _____
Name and address where notices should be sent: c/o Lindsay K. Biggs, Esq., Hunton & Williams LLP 951 East Byrd Street, Richmond VA 23219		
Telephone number: (804) 788-8233		
Name and address where payment should be sent (if different from above): Telephone number:		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
1. Amount of Claim as of Date Case Filed: \$ <u>1,673,335.78</u> If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		
2. Basis for Claim: <u>See Exhibit A</u> (See instruction #2 on reverse side.)		5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim. <input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier – 11 U.S.C. §507 (a)(4). <input type="checkbox"/> Contributions to an employee benefit plan – 11 U.S.C. §507 (a)(5). <input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use – 11 U.S.C. §507 (a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units – 11 U.S.C. §507 (a)(8). <input type="checkbox"/> Other – Specify applicable paragraph of 11 U.S.C. §507 (a)(). Amount entitled to priority: \$ _____ <i>*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</i>
3. Last four digits of any number by which creditor identifies debtor: <u>3753</u> 3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.)		
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: Value of Property: \$ _____ Annual Interest Rate _____ % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____ Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____		
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. 7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. <i>(See definition of "redacted" on reverse side.)</i> DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain:		
Date: 02/10/2009 Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any. Lindsay K. Biggs, Assistant General Counsel for Hunton & Williams LLP <i>Lindsay K Biggs</i>		

EXHIBIT A

**PROOF OF CLAIM OF HUNTON & WILLIAMS LLP AGAINST
LEHMAN BROTHERS INC. (Case No. 08-01420 (JMP) SIPA)**

1. **Basis for Claim.** Prior to September 19, 2008 (the “Petition Date”) Hunton & Williams LLP (“Claimant”) provided legal services to Lehman Brothers Inc. (the “Debtor”) and Lehman Brothers Holdings, Inc. (together with the Debtor, the “Debtors”) in connection with the Debtors’ proposed purchase of the Solano wind power project from the Sacramento Municipal Utility District. In connection with those services, the Debtors incurred legal fees and services in the amount of \$1,675,872.03¹ through September 30, 2008, all but \$2,536.25 of which was incurred prior to the Petition Date. Accordingly, \$1,673,335.78 is due and owing to Claimant from the Debtors for legal fees and expenses incurred prior to the Petition Date.
2. **Classification of Claim.** Claimant’s claim is a general unsecured claim, except as it otherwise may be determined to be subject to setoff or recoupment, or to be an administrative, priority or secured claim.
3. **Supporting Documents.** The documents upon which the claim is based include, without limitation, (1) the attached summary of invoices for unpaid legal services and expenses incurred by the Debtors through the Petition Date (See Attachment 1); (2) the attached draft Terms of Engagement letter reflecting mark-ups of Debtors’ counsel (See Attachment 2), and (3) the attached Outside Counsel Policies and T&E Policies of the Debtors (See Attachment 3) provided to Claimant by the Debtors with their mark-up of the draft engagement letter. The invoices themselves are voluminous and thus are not attached hereto. Copies of the full

¹ Claimant has filed a proof of claim in the bankruptcy case of Lehman Brothers Holdings, Inc. (Case No. 08-13555), based upon these same invoices. It is Claimant’s position that the Debtors are jointly and severally liable for these amounts based upon (1) the documentation describing H&W’s engagement with respect to the matters on which the proof of claim is based, including the Debtors’ Outside Counsel Policies and T&E Policies, and (2) the parties’ course of dealings.

invoices, redacted to preserve confidentiality and privilege, are available upon reasonable, written request to counsel for the Claimant.

4. **Reservation of Rights.** This proof of claim is filed with full reservation of rights, including the right to assert additional, supplementary and/or amended proofs of claim and requests for administrative expense reimbursements based on events, information and/or documents obtained from the Debtor or others through discovery or otherwise. Without in any way limiting the foregoing, Claimant reserves the right to assert any claim it may have against the Debtor, or against any other party or property other than the Debtor and its estate. This proof of claim is conditional only and is not intended, nor should it be construed, as Claimant's consent to jurisdiction in the Bankruptcy Court, or as a waiver of Claimant's right to a trial by jury in any action or proceeding.

5. **Notices.** All notices concerning this proof of claim should be sent to:

Hunton & Williams LLP
Attn: Lindsay K. Biggs, Esq.
Riverfront Plaza, East Tower
951 East Byrd Street
Richmond, Virginia 23219

ATTACHMENT 1

Invoice #	Period Ending	Fees	Disbursements	Total
EB098892	09-30-08	\$25,176.26	\$0.36	\$25,176.61
EB095608	08-31-08	31,018.75	10.54	31,029.29
EB091875	07-31-08	101,376.25	1,925.48	103,301.73
EB088004	06-30-08	223,079.00	2,761.46	225,840.46
EC084080	05-31-08	265,480.00	11,221.00	276,701.00
EC080150	04-30-08	280,236.25	438.69	280,674.94
EB076123	03-31-08	279,665.00	1,712.40	281,377.40
EB071835	02-29-08	342,820.00	2,431.87	345,251.87
EB068095	01-31-08	103,647.50	2,871.23	106,518.73
<i>Total</i>		<i>\$1,652,499.01</i>	<i>\$23,373.03</i>	<i><u>\$1,675,872.03</u></i>

ATTACHMENT 2

HUNTON & WILLIAMS LLP
1900 K STREET, N.W.
WASHINGTON, D.C. 20006-1109

TEL 202 • 955 • 1500
FAX 202 • 778 • 2201

THOMAS B. TRIMBLE
DIRECT DIAL: 202-955-1687
EMAIL: ttrimble@hunton.com

FILE NO: 73031.000003

March 7, 2008

PRIVILEGED AND CONFIDENTIAL
ATTORNEY-CLIENT COMMUNICATION

Ms. Elizabeth Yee
Vice President
Lehman Brothers Holdings, Inc.
399 Park Avenue, 16th Floor
New York, New York 10022

Re: Terms of Engagement

Dear Elizabeth:

| We are pleased to have the opportunity to represent Lehman Brothers Holdings, Inc. ("Lehman") in connection with a certain wind energy facility located in Sacramento County, California, known as the Solano project (the "Project"). This letter, and the accompanying Hunton & Williams Standard Terms of Engagement, will establish the terms of our representation. If we have failed to cover any issues about which you have questions, please let me know. Good communication is critical to the success of our relationship and we want you to be happy with our services.

| We represent Lehman (~~but not other affiliates of Lehman~~) in connection with the Project, including providing legal advice relating to project structuring, diligence, formation and capitalization of any special purpose entity created for investment in the Project, negotiation of a purchase and sale agreement with the Sacramento Municipal Utility District ("SMUD"), negotiation of a long term power purchase agreement with SMUD and other Project documents and related legal matters, and all services normally and reasonably associated with this type of engagement that are consistent with our ethical and professional obligations (the "Representation"). The Representation began on April 1, 2007. As we proceed, the scope of this Representation may be expanded as we mutually agree.

I will coordinate the legal services for this Representation. I will call upon other partners, associates, employees and paralegals whom I believe have the ability to serve you as efficiently and effectively as possible. Our proposed fee arrangement will be our standard hourly billing

Lehman Brothers Holdings, Inc.
March 7, 2008
Page 2

rates and we will invoice you electronically on a monthly basis with invoices to be provided each month for legal services rendered in the preceding month.

We are committed to providing you with efficient, effective legal services. In return, you agree to pay us timely for our services and to reimburse us for reasonable expenses which abide by your provided T&E policies ~~in connection with the Representation.~~ We will invoice you for fees and expenses on a monthly basis. ~~Our statements will be due and payable upon receipt. Please see the attached Standard Terms of Engagement for additional terms applicable to our invoices.~~

In addition to our fees, we will bill for expenses, -only as allowed, under your provided Outside Counsel Policies incurred in connection with the Representation. ~~Such expenses may include long distance telephone calls, photocopying charges, travel expenses, couriers, filing fees, costs of subpoenas and depositions, and other costs that we may be required to advance on your behalf. We do not intend to make any profit on such expenses and will endeavor to pass on the actual costs of these expenditures.~~

If the terms of this letter are satisfactory, please sign a copy in the space provided, and return it to me. If you have any questions, please feel free to contact me. We appreciate the opportunity to represent Lehman.

Very truly yours,

Thomas B. Trimble

~~Hunton & Williams LLP~~
~~Standard Terms of Engagement~~

~~**FEES.** Unless we agree in the engagement letter to alternate fee arrangements, we will bill for our services at the firm's applicable published hourly rates in effect at the time we render the services. Those rates are based on the fair value for the services we render after taking into consideration many factors, including but not limited to: the complexity or novelty of the work performed; the seniority, experience, practice area and location of the lawyers, paralegals or law clerks performing the work; the time period within which the work is required to be completed; the likelihood that the engagement will preclude our acceptance of other employment; the number of hours required to perform the work; the nature and length of our professional relationship with the client; the results obtained; and the fees charged for similar services in the relevant geographic or subject matter market. We have established hourly rates (using the foregoing factors) for lawyers, paralegals, law clerks, and other staff timekeepers. We adjust those base rates periodically, in light of the factors enumerated above, as well as cost of living and market considerations.~~

~~**STATEMENTS.** We do our best to render monthly statements for fees, expenses and charges. We normally render separate invoices for each legal matter we handle. The client also will receive a monthly statement that shows any past due invoice, by number and date, for each of the client's matters.~~

~~**BILLING AND PAYMENT.** We record time in 15-minute increments unless other arrangements are made. Our statements will be based on time recorded in those increments.~~

~~The client agrees to pay statements within 30 days. Failure to pay statements promptly may result in temporary or permanent cessation of service. Payment of statements should be made in U.S. dollars or other agreed upon foreign currency, by wire transfer or in checks or drafts payable to Hunton & Williams LLP. Please note the date and identification number of the statement being paid, and return the remittance copy of our statement with your payment.~~

~~If our invoices are not paid within 30 days of the invoice date the client agrees to pay an interest charge to outstanding balances at an interest rate of one and one-half percent (1.5%) per month or the maximum interest rate allowed by law, whichever is less, from the date due until paid. The client agrees to pay such interest on the outstanding balance in addition to the balance of fees and expenses due.~~

~~In the event the client fails to pay when due all amounts owed us, we will have the right to retain settlement proceeds received on behalf of client or recover the outstanding balance of fees and expenses and interest, as provided above, and all attorneys' fees incurred to collect these amounts. Such attorneys' fees will include payment for the time and expenses of any firm lawyers incurred in collection effort as well as fees and expenses of any outside counsel hired to collect the amounts due.~~

RESPONSES TO AUDITORS' INQUIRIES. We are frequently asked to provide information to auditing firms regarding legal matters of our clients. We respond to those inquiries with the same level of care and professionalism that we use to handle the client's other legal work and will charge for these services at the same rates. When an auditing firm requests information on the client's behalf, that request will be deemed to be the client's consent for us to disclose that information to that firm.

DISBURSEMENTS AND CHARGES. In addition to payment of our fees, the client agrees to pay expenses incurred by us in connection with the representation. Such expenses may include long distance telephone calls, photocopying charges, travel expenses, couriers, filing fees, costs of subpoenas and depositions, and other costs and expenses advanced on our client's behalf. We manage our own telephone network, printing and document duplication services. We generally use our in-house printing and document duplicating services rather than third party services, due to timing and confidentiality concerns, unless the client requests otherwise. We set our charges for these services based upon our fully burdened cost of providing them to the client.

Before proceeding to incur expenses from an outside vendor in excess of \$1,500 we will seek your approval. We do not intend to make any profit on such expenses and we will pass them on to you based as closely on our costs as possible. We may, however, receive certain benefits from having incurred certain costs, such as benefits accorded in connection with travel expenditures (i.e., frequent flyer points). Those benefits will be retained by the firm or the individual to whom they were awarded without credit to the client.

In certain instances, we make a profit from services rendered through the firm or its affiliated entities, when such services or technology involve the use of personnel not directly employed by Hunton & Williams LLP. In particular, certain services rendered by Hunton & Williams Litigation Support Center involve the use of personnel not directly employed by Hunton & Williams LLP, but for whom the firm accepts responsibility in connection with client's services. We will bill those services at a rate that may not be billed at our cost. Similarly, work performed at the Litigation Support Center may involve the use of technology that the firm will bill at competitive rates. The same applies to services rendered by TurnStone Investigative Services LLC and other entities affiliated with Hunton & Williams LLP.

TRAVEL. We generally record the time spent traveling while performing work in furtherance of the client's engagement. Time spent in travel on behalf of one client while working on a matter for another client, will be billed to the other client; we do not double-bill time. We book air travel at coach rates unless otherwise previously approved by the client or unless the air travel is transoceanic or overnight, in which case we generally book business or comparable class. Bookings for travel arrangements are generally made through an in-house travel service and the expenses charged to the client for travel include a transaction fee for each booking. Discounts applicable to particular travel purchases may be available through use of this in-house travel service and we pass them on to the client in our charges.

~~TermS of Engagement. THE CLIENT OR HUNTON & WILLIAMS MAY TERMINATE THE REPRESENTATION FOR ANY REASON BY WRITTEN NOTICE, SUBJECT ON OUR PART TO APPLICABLE RULES OF PROFESSIONAL CONDUCT. IN THE EVENT WE TERMINATE THE ENGAGEMENT, WE WILL TAKE SUCH STEPS AS ARE REASONABLY PRACTICABLE TO PROTECT THE CLIENT'S INTERESTS IN THIS MATTER AND, IF THE CLIENT SO REQUESTS, WE WILL SUGGEST POSSIBLE SUCCESSOR COUNSEL AND PROVIDE SUCH COUNSEL WITH MATERIAL THE CLIENT HAS PROVIDED US.~~

~~Upon the termination of our engagement, the client will pay within 30 days for all services rendered and disbursements and other charges paid or incurred in connection with our engagement. If the client terminates our engagement or if Hunton & Williams terminates the engagement in accordance with the following paragraph, the client will also pay our fees and expenses in connection with any transition of the client's work to successor counsel.~~

~~If the client fails to honor the terms of the engagement, to cooperate, or to follow our advice on a material matter that would or could, in our view, render our continued representation unlawful or unethical, Hunton & Williams may withdraw from the representation. If we elect to withdraw, the client will take all steps necessary to free us of any obligation to perform further services, including the execution of any documents or pleadings necessary to complete our withdrawal.~~

~~Unless previously terminated or other arrangements are made, Hunton & Williams' representation will terminate upon our sending the client our final statement for services rendered. Unless we agree otherwise, we will have no continuing obligation to advise the client with respect to future legal developments once this matter concludes.~~

~~Record Retention. WE WILL MAINTAIN NECESSARY DOCUMENTS RELATING TO THIS MATTER IN OUR CLIENT FILES. IF WE RECEIVE NO GUIDANCE FROM THE CLIENT, WE WILL EMPLOY THE FOLLOWING PROCEDURE WHEN A MATTER CONCLUDES:~~

- ~~1. Upon closure of the matter, any original documents that the client has provided to us will be returned.~~
- ~~2. Upon expiration of our normal retention period for this kind of matter, we will notify the client by mail at the client's last known address that the retention period has run, and seek the client's guidance on disposition of the file.~~
- ~~3. If we receive a response from the client within 2 months, we will follow the client's instructions for disposition of the file. If those instructions require substantial handling of the file, or continued retention of it, we will charge our normal fees for such procedures.~~

~~4. If we do not receive a response from the client within 2 months, the file will be destroyed pursuant to our normal procedure.~~

~~At the conclusion of a matter, it is the client's obligation to tell us which, if any, documents in our files that it wishes to receive. Electronic records relating to this matter will be made available to the client, if requested, and to the extent they are still easily accessible.~~

ATTACHMENT 3

OUTSIDE COUNSEL POLICIES

Lehman Brothers' goal is to maintain successful relationships with our outside counsel, as well as obtain high quality, cost effective legal services. The Outside Counsel Policies are applicable to all assignments you receive from Lehman Brothers. Only lawyers listed on the Attorney Contact list are authorized to make exceptions to policies unless otherwise noted in this booklet and should be contacted if you have any questions. Please see the enclosed Attorney Contact List for the appropriate contact person.

MATTER MANAGEMENT

One partner at your firm should be assigned responsibility for the Lehman Brothers relationship. This person should coordinate all legal work and invoicing to ensure that all attorneys working on Lehman Brothers' matters are aware of these policies. Billing invoices should be reviewed for appropriateness and conformity with our policies prior to submission for payment.

INVESTMENT BANKING ENGAGEMENTS

If Lehman Brothers engages you to act as underwriter's counsel representing us or a syndicate which we lead, before accepting the engagement you should carefully consider that if the underwriting does not go forward for any reason, Lehman Brothers' policy is to pay no more than 50% of your time to the date of the determination that the deal will not proceed. Your acceptance of an underwriter's counsel engagement will be deemed to be an acceptance of this policy. Only the General Counsel or the Head Lawyer for Investment Banking can authorize any change from this policy. No other employee of Lehman Brothers can commit to different terms.

LITIGATION ENGAGEMENTS

All litigation and/or contested proceedings where Lehman Brothers is a party must be supervised by a Lehman Brothers litigation attorney. You must obtain the approval of a Lehman Brothers litigation attorney prior to initiating or making an appearance in any litigation or proceeding.

CONFLICT OF INTEREST

Lehman Brothers' conflict of interest rules apply on an enterprise-wide basis to Lehman Brothers and all of our affiliates. You should be sensitive both to direct conflicts of interest posed by your representation of Lehman and other clients and the more indirect, but potentially equally serious, conflicts that may arise from your firm's advocacy on behalf of other clients of positions conflicting with important Lehman business interests.

Prior to your engagement on any matter, your firm should carefully review whether conflicts of either type exist and bring them to the attention of the Lehman attorney with whom you work most regularly. We expect to be informed of and consulted with respect to all potential conflicts promptly; including any positions the firm has taken or is presently taking on issues which may be adverse, harmful or otherwise prejudicial to Lehman's interests.

If you do work for us on a regular basis and even if you do not have an active Lehman matter at that particular moment, we expect you to contact us before accepting an engagement adverse to our interests. If, as a result of a change in circumstances, you should become adverse to Lehman's interests during the course of another representation, you should advise the appropriate Lehman attorney as soon as practicable. If your firm has worked with Lehman over a significant period of time on several matters, an ongoing relationship will be deemed to exist unless we or you terminate your firm's engagement in writing, consistent with applicable law and ethical rules. Until that occurs, we expect your firm to continue to be bound by Lehman's conflict of interest policies.

You should regard your client in all Lehman matters at Lehman Brothers Holdings Inc. and its direct and indirect subsidiaries, affiliates and divisions. We expect that you will have an understanding of Lehman's broad array of businesses and interests and, to that end, we attach a list of major subsidiaries and affiliates in Appendix A.

Finally, we are currently working on a centralized system for reviewing all conflict waivers. Until you are notified that the system is in place, please continue to seek any waivers from the lawyers listed on the Attorney Contact list with which you work in-house most regularly and be prepared with a description of the matter for which you seek the waiver, along with the name of the Lehman business person involved, if any.

CREATING NEW LEGAL ENTITIES

Outside counsel is not authorized to create a new Lehman Brothers entity or to modify the governing documents of existing entities. If you believe that a new Lehman Brothers subsidiary, affiliate or partnership may be needed, or if at any time question the use of a particular Lehman Brothers subsidiary, or if you believe that any governing documents require modification, please contact the entity management paralegal in the Corporate Counsel Group.

PRESS INQUIRIES

All inquiries from the press about Lehman Brothers' matters must be referred to the Director of Corporate Communications or the Lehman attorney managing your matter. Any contacts with the press may only be initiated by Lehman Brothers.

BUSINESS REFERRALS

Lehman Brothers greatly appreciates efforts by our law firms to introduce us to their clients and to help us generate business. Therefore we ask that you let us know when members of your firm refer business opportunities to us. Whenever any partner or associate of your firm refers one of your clients to Lehman Brothers for business, regardless of the outcome, please advise the Law Firm Relationship Manager.

ACCRUALS

It is very important for Lehman Brothers to accrue for its expenses in the time period that the expense is incurred. For this reason, Lehman Brothers makes every effort to identify and accrue all legal expenses at the end of each month.

If all of your unbilled time and expenses exceed \$25,000 per month please provide the Legal Control Department with a Monthly Work in Progress Report & A/R report by the 1st of the month detailing all work that has been performed through the end of the month, other than for syndicate matters if they can readily be identified. The required Accrual format is shown below. Please email it to the Legal Control Department at LegalControl@Lehman.com no later than the first day of the following month.

Accrual Format – Work in Progress (WIP)

Matter File/ Deal Name	Lehman Brothers' Matter #	Law Firm Contact	Lehman Brothers' Contact	Unbilled Estimated \$Amount (Work In Progress)

Please also provide a schedule of all invoices outstanding as shown below. Please email it to the Legal Control Department at LegalControl@Lehman.com no later than the first day of the following month.

Outstanding Accounts Receivable

Matter File/ Deal Name	Lehman Brothers' Matter #	Invoice #	Invoice Date	Invoice Amount

INVOICING POLICIES

If an invoice does not comply with the policies described herein, partial payment will be made and a Notice of Partial Payment detailing the reduction will be sent.

Where to Send Invoices

Please send all invoices to:

Image Processing Systems
PO Box 2602
Secaucus, New Jersey 07096
Attn: Lehman Legal Control Department

The Lehman Legal Control Department should also be copied on Lehman related invoices that are payable by a third party. These invoices should be clearly marked as THIRD PARTY-NOT PAYABLE BY LEHMAN.

Invoice Format

Lehman Brothers will accept time based and fixed fee invoices, and all invoices must relate to a single, specific matter. Each matter must be invoiced separately and should only include current charges. Past due amounts should not be included with current charges. Lehman Brothers will not pay late charges or interest charges on invoices, unless previously agreed upon.

In order to receive payment, invoices must contain the following information:

- ◆ Law firm name, address, taxpayer ID
(Note: If this is a first time payment to your firm, please include a completed W-9 from your firm in order to allow us to process the payment more efficiently.)
- ◆ Invoice date, number
- ◆ Service period covered
- ◆ Billing Partner name
- ◆ Lehman Brothers Business (or Attorney) Contact
- ◆ Lehman Brothers' Matter ID (Contact your Lehman Brothers Professional for Matter ID)
- ◆ Matter name (Please be descriptive. "General" is not an acceptable name.)
- ◆ A brief narrative of the work performed

Electronic Billing

Please note that Lehman Brothers has converted to an electronic billing program utilizing DataCert®, Inc.'s ShareDoc/LEGAL service. Electronic billing enables law firms to securely submit invoices to Lehman Brothers over the internet. We are introducing this system to help streamline and improve our billing and payment process.

ShareDoc/LEGAL is simple to use and accepts invoices generated in the LEDEST™, Data Clearinghouse™, and Peerpoint™ formats, which are supported by the vast majority of time and billing systems. All firms will be required to submit invoices electronically. For firms that cannot produce an electronic invoice in one of the formats listed, DataCert provides a data entry utility at no additional cost. This enables those firms to participate in the electronic billing program as well.

To enroll in this service or to obtain any additional information, including the Electronic Submission Guidelines, please contact Angela Perez from DataCert at (832) 369-6071 (angela.perez@datacert.com) or Carmen Nitu from Lehman Brothers at (212) 320-7556 (carmen.nitu@lehman.com). The Electronic Submission Guidelines provides detailed instructions on how to submit invoices electronically.

Timing of Invoices

If a matter is to be billed monthly the invoice must be received by the Legal Control Department no later than the last day of the month following the month covered by the invoice. All litigation matters are required to be billed monthly.

If a matter is to be billed at the close of the transaction, the Legal Control Department must receive a final complete invoice no later than the last day of the following month after the close of the transaction.

Year-End Billing

Many law firms desire to have their outstanding invoices paid before year-end. Likewise, Lehman Brothers needs to have an accurate understanding of fees and expenses that will be incurred before year-end. As a result, we will make our best efforts to pay all invoices received by or on **December 10th** before year-end. We would strongly encourage outside counsel to invoice Lehman for all time and expenses incurred through November by the December 10th deadline.

Billing Rates

Lehman Brothers maintains a database of professional rates to validate that all time charged is billed at the current rate. A list of the principal attorneys and paralegals that will be working on Lehman Brothers' matters must be provided to the Legal Control Department, along with the range of associate and partner rates. This list should include the following information:

- ◆ Name, title and level of the legal professional
- ◆ Your firm's billing code and hourly rate for that professional

Invoices will be paid at the latest provided rate applicable to the period for which service was rendered. No rate or personnel changes may be made during the year until they have been confirmed in a Letter Agreement between both parties. **The existing rates submitted to Lehman via Datacert will apply. If at anytime you wish to discuss changes in rates and/or discounts, please notify Global Sourcing Services department at newdeals@lehman.com.** Please be advised that Lehman Brothers reserves the right to review and discuss any changes that will affect our billing rates. Summer associates may not be used without the pre-approval of the Lehman Brothers attorney managing the matter.

Travel Time

Lehman Brothers will only reimburse for travel related expenses on Lehman Brothers' matters. All travel must be pre approved by Lehman attorney managing the matter and comply with Lehman Brothers T&E Policy. Please see the enclosed policy for more details.

Invoices must be formatted according to the following guidelines:

Fees for Non-syndicate Matters

- ◆ A brief narrative of the work performed
- ◆ Itemization of time charges
 - Date
 - Description of work billed
 - Name of Attorney or Paralegal
 - Number of hours or fraction thereof
 - Total dollar amount for time billed
 - At the end of the detail a total of all hours and amounts charged
- ◆ Summary of time charges
 - Name of each attorney or paralegal billing time to the matter
 - Title of each attorney or paralegal billing time to the matter
 - The hourly rate of each attorney or paralegal billing time to the matter
 - The total dollar amount each legal professional billed to the matter

Fees and Disbursements for Syndicate Transactions

- ◆ Please provide a description of services and the amount of the charges

Fees for Fixed Fee Bills

- ◆ Please provide a description of services and the amount of the fee charges. Annotate the invoice with "Fixed Fee"

Disbursements

Lehman Brothers expects you to manage matters to minimize costs and avoid duplication. Lehman Brothers reserves the right to ask for any receipts and to audit disbursements after reviewing your bill in addition to the items below that require receipts.

Policies for disbursements are always applicable regardless of the fee arrangements other than for syndicate matters. All disbursement charges, including those on fixed fee and negotiated fee matters, should be summarized by category (i.e., messenger, airfare, telephone, etc.). Only actual expenses incurred will be reimbursed. Disbursements listed as General, Other, Deal-Related or those not itemized are not reimbursable.

Non-reimbursable expenses include costs associated with sending and receiving faxes, charges for mark-ups from any third party vendors or outside counsel and secretarial overtime.

Only matter-related actual telephone and mobile/cellular call charges will be reimbursed. No portion of monthly service charges will be reimbursed.

Photocopy

With the exception of M&A transactions, all document services, including duplication, Bates® numbering and/or imaging projects, must be done by IKON Document Services, the Lehman Brothers preferred provider of these services. If the Lehman Brothers preferred copying vendor is not used, copying charges will not be reimbursed. Please contact Tim Kenny at 973-297-0600 for IKON locations and further guidance.

Postage/Airfreight/Courier Services

All express mail/courier packages related to Lehman should be shipped using the Lehman designated provider (UPS) and account (169R5A). Postage will only be reimbursed at actual cost to the law firm. To the extent feasible, overnight mail service should be used instead of package delivery by car service, even within the same city.

Experts

The retention of any expert or expert witness must be pre-approved by Lehman attorney managing the matter. Expert fees will be reimbursed only for expert services undertaken with prior approval of the Lehman Brothers attorney managing the matter. Please provide the appropriate invoice documentation.

Co-Counsel/Local Counsel

In most cases the Lehman Brothers attorney managing the matter determines the use and selection of co-counsel or local counsel. If you determine that co-counsel or local counsel is necessary, prior approval of the engagement must be obtained from the Lehman Brothers attorney managing the matter.

Research

- ◆ No significant legal research (more than 3 hours) should be undertaken without the prior approval of the Lehman Brothers attorney managing the matter.
- ◆ For litigation and regulatory matters, non-legal research will not be reimbursed. Non-legal research is considered to be all research, (typically, Nexis-type searches or other non-legal investigatory tools) which is not related to cases, case law, statutes, regulations, governments, government agencies or legal journal articles. Any non-legal research can be conducted by the Lehman Brothers Business Information Services Department and can be arranged through the Director of Business Information Services or the Lehman Brothers attorney managing the matter. For all other matters, please try, where feasible, to use Lehman Brothers resources.
- ◆ Lehman Brothers will not pay for the purchase of primary research sources, including reference books or reference CDs, library materials, periodicals or other subscriptions.
- ◆ Lehman Brothers will not reimburse for on-line or electronic research because we view it an overhead cost like the books in a law firm's library or access to the Internet.

Temporary Labor

Any use of temporary lawyers or paralegals must be pre-approved by Lehman attorney managing the matter and should entail the engagement of Hudson Legal, the Lehman Brothers preferred provider of these services. If the Lehman preferred vendor is not used, temporary labor charges will not be reimbursed. If you require any such services, please contact our relationship manager:

Jennifer Mendelsohn | Hudson
560 Lexington | New York, NY 10022
V: 212.351.7498 | F: 917.256.8521
jennifer.mendelsohn@hudson.com

Wiring Payments from Transaction Proceeds

Lehman Brothers will not make wire payment of its legal fees and disbursements from the proceeds of a transaction at closing. Lehman Brothers will, however, make an exception in the case of a borrower responsible for the payment of legal fees who directs Lehman Brothers, as its lender, to disburse a portion of the borrower's loan proceeds to the borrower's and lender's counsel. If you believe that this policy may apply to you, please call the Legal Control Department.

LEHMAN BROTHERS

T & E P O L I C I E S

This Brochure is intended to assist you when traveling on Lehman Brothers' business. It contains important contact telephone numbers and information you will need to plan your trip. The Partner in charge of the matter is considered equivalent to Managing Director (MD).

POLICY REQUIREMENTS

- ◆ All travel on non syndicate matters by outside counsel must be pre-approved by the Lehman Brothers attorney managing the matter.
- ◆ Please make all air, land, hotel and car rental reservations, including en route changes, through Lehman Brothers' exclusive travel agent, American Express Business Travel Center. They will select Lehman Brothers' preferred vendors. Arrangements not made through American Express Business Travel will be reimbursed at the following rates, which reflect the standard Lehman Brothers savings rate:
 - Airfare: 70%;
 - Car Rental: 50%; and
 - Hotel: the lower of 90% of the lowest Lehman Brothers/American Express preferred hotel rate or the cost of your hotel
- ◆ Related travel charges will be reimbursed only if they comply with the Lehman Brothers T&E policies.
- ◆ You are required to accept Lehman Brothers' preferred carriers unless time constraints and flight availability dictate otherwise as judged by American Express.

For Travel Reservations, call American Express Business Travel:

Reservation Desk/24-Hour Hotline (800) 831-7584

The travel counselors are fully trained in Lehman Brothers' Corporate travel policies for outside counsel and will provide you guidance to ensure that your travel plans are in compliance with our policies. American Express Business Travel will deliver tickets directly to you.

For Urgent En Route Changes (i.e., you are at the airport and you missed your flight), call American Express and select the phone prompt for emergency en route changes. Your call will be given immediate attention.

Alternatively, you can make changes directly at the airport ticket counter if you are:

- ◆ Able to reuse your ticket on the same airline to the same destination;
- ◆ At an international location, except London (in London, call Hillgate Travel, Lehman Brothers' European Travel Agent, at 020-7462-8295).

Traveler Profiles

To ensure quick handling of your reservation needs, please be sure that you have an updated Business Traveler Profile form on file with American Express Business Travel. To obtain a form, call (800) 831-7584. You can send completed profiles to:

American Express BTC/Lehman Brothers Desk
2840 S.123rd Court
Omaha, NE 68144
Fax: (402) 697-5307

AIRLINE TRAVEL

Class of Service

If Flying Alone

- ◆ *Inter-Continental* - Business Class (If traveling between New York/Newark and London-American Business Class or Virgin Premium Economy is also allowable)

- ◆ *Intra-Continental*

North America

- Fewer than 1,000 miles – all Coach
- Up to 2300 miles – One class upgrade from Coach for MD
- 2300 miles and greater - one class upgrade from Coach for MD & Non-MD

Europe

- London - Paris - Coach
- Within the British Isles/Ireland - Coach
- All others: Business

*Asia*¹ - One class upgrade from Coach

Africa - One class upgrade from Coach

Australia - One class upgrade from Coach

India - Economy

South America - One class upgrade from Coach

If Flying with Lehman Brothers Personnel

Attorneys are expected to comply with requests by Lehman Brothers' personnel to fly on the same flights. Attorneys traveling with Lehman Brothers' personnel will be reimbursed at the class level traveled by Lehman Brothers' personnel.

¹MD's are allowed to fly First class on overnight flights between Singapore and Tokyo.

Lowest Logical Airfare:

It is the Firm's policy to book the lowest airfare (the least expensive) on non-stop flights (connections are not required) that depart/arrive within the following timeframes:

- ◆ Intra-continental
 - All continents except Asia: 1 hour
 - Asia: 2 hours
 - Inter-continental
 - All continents except NY-London 2 hours

RAIL TRAVEL

Maximum Allowed Class of Service for Rail Travel		
Destination	Maximum Allowed Class of Service for Rail	
	MD & SVP's	VP & below
U.S.	Acela Business Class or Reserved Metroliner Coach Class	
Europe		
• London-Paris	MD's - First Class SVP's - Standard Class	Standard Class
• All Others	First Class	
Japan	Green Car	Ordinary Rail Car
India	A/C First Class	

HOTEL AND ROOM TYPE SELECTIONS

- ◆ You will be reimbursed for stays at Lehman Brothers/American Express Preferred Hotels. If there is no space available at a Lehman Brothers/American Express Preferred Hotel, or if there is no preferred hotel at your destination, your American Express Business Travel Agent will assist you in identifying alternate hotel accommodations. If you elect to stay at a non-Lehman Brothers Preferred Hotel when space is available at a preferred hotel, you will be reimbursed the lesser of the room night charges of the hotel in which you stayed or an amount consistent with room night charges for Preferred Hotels.
- ◆ You will be reimbursed only for standard room-type rates.

Hotel Cancellations

- ◆ All rooms are guaranteed, on your credit card, for late arrival. Avoid "no-show" charges by canceling prior to the deadline indicated on your American Express invoices/itinerary.
- ◆ Cancellations should be made by calling American Express Business Travel, or by contacting the hotel directly. In either case, request and retain a cancellation number for your records.
- ◆ Cancellation charges are not reimbursable.

Incidental Hotel Charges

- ◆ At certain preferred hotels, valet service may be a free amenity. Lehman Brothers will reimburse you for reasonable laundry and valet charges where that amenity is not free.
- ◆ You will be reimbursed for mini-bar charges only as part of your per diem.
- ◆ Lehman Brothers does not reimburse expenses for movie rentals and health club use.

GROUND TRANSPORTATION POLICIES

Car Service, Taxis, Mass Transit and Personal Car Usage

- ◆ *Weekdays 6:00 A.M. – 9:00 P.M.* (after 10 PM in Tokyo): You will be reimbursed for taxi, car service or mass transit only for trips to and from Lehman Brothers' business. Trips to or from home, except travel related to business trips, will not be reimbursed during this time.
- ◆ *Nights 9:00 P.M. – 6:00 A.M.:* You will be reimbursed for taxi, car service or mass transit.
- ◆ *Weekend and Lehman Brothers' holiday daytime travel within Manhattan:* You will be reimbursed only for taxis, mass transit or parking plus 31 cents per mile.
- ◆ *Weekend and Lehman Brothers' holiday daytime travel outside Manhattan or to or from Manhattan from a location outside Manhattan:* You will be reimbursed for taxi, car service, mass transit or personal car usage at the cost for parking plus tolls plus 48.5 cents per mile

Incidental Ground Transportation Related Charges

- ◆ Waiting time and no-show charges will be reimbursed only if the charge was unavoidable.
- ◆ If a business related call is necessary, we strongly prefer you use a cellular phone rather than in-car telephones provided by the car service.

Business Travel

You will be reimbursed at the per diem rates (which are listed below) for meals during business travel. Exceptions may be allowed if you are required to work with a Lehman Brothers client during a meal and you are responsible for the charge or host a conference meeting/drafting session. In such cases, please discuss the exception with the Lehman Brothers attorney managing the matter and provide the name of the authorizing attorney in the disbursement description.

Meal Spending Allowances - Per Diem					
Country	Currency	Total Daily	Breakfast	Lunch	Dinner
United States	\$	75	20	20	35
Canada	CAD	135	25	40	70
China	CNY	750	200	225	325
Euro Participating Countries	€	90	25	25	40
Hong Kong	HK	880	150	230	500
India	INR	2,500	550	750	1,200
Japan	¥	16,000	3,000	4,000	9,000
Korea	KRW	115,000	25,000	30,000	60,000
Mexico	MXN	700	150	200	350
Singapore	SGD	145	30	40	75
Switzerland	CHF	140	28	42	70
Taiwan	TWD	3,500	500	1,300	1,700
United Kingdom	£	62	12.5	18.5	31
All Other Countries (USD Equivalent)	\$	75	20	20	35

1. USD Equivalent

Only actual costs, accompanied by a receipt, are reimbursable.

DOCUMENTATION

- ◆ Lehman Brothers will only reimburse items submitted with a receipt. You will need to forward original receipts related to your Expense Reimbursement Request to Accounts Payable/T&E Audit for:

- Americas and Other Branch Offices: Every item greater than \$25 or its equivalent
- All European Branch Offices : Every item regardless of amount

If you lose the receipt, please submit your credit card statement showing the charge

- For air travel, submit a copy of the passenger receipt
 - For hotel expenses, submit a copy of the itemized hotel receipt
 - For car rental, submit a copy of the rental contract and the proof of payment
- ◆ Attach the Amex Business Travel invoice/itinerary to the related bill
 - ◆ All unused airline tickets must be returned to Amex Business Travel. Call Amex Business Travel, and they will pick up the tickets from you and credit your charge card. Lehman Brothers will not reimburse you for unused tickets or unused portions of tickets.

EXPENSES INCURRED IN FOREIGN CURRENCIES

For foreign currency exchanges, submit a copy of a currency exchange receipt. If a receipt is not submitted, reimbursement will be made at the Lehman Brothers exchange rate in effect on the day that the charge took place.

ATTORNEY CONTACT LIST

GENERAL COUNSEL

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BUSINESS ADVISORY

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Appendix A

LEHMAN BROTHERS INC.
Major Subsidiaries and Affiliates

(As of January 30th, 2008)

314 Commonwealth Ave. Inc.
Appalachian Asset Management Corp.
Aurora Loan Services LLC
Banque Lehman Brothers S.A.
Capstone Mortgage Services Ltd.
Eagle Energy Partners I, L.P.
Executive Monetary Management, Inc.
Furno & Del Castano Capital Partners LLP
LB Asset Management Ltd.
LB I Group Inc.
LBCCA Holdings I LLC
LBCCA Holdings II LLC
Lehman (Cayman Islands) Ltd.
Lehman ALI Inc.
Lehman Brothers (Luxembourg) S.A.
Lehman Brothers Alternative Investment Management LLC
Lehman Brothers Asia Holdings Limited
Lehman Brothers Asia Limited
Lehman Brothers Asset Management France
Lehman Brothers Asset Management Inc.
Lehman Brothers Asset Management, LLC
Lehman Brothers Australia Granica PTY Limited
Lehman Brothers Australia Holdings PTY Limited.
Lehman Brothers Australia Limited
Lehman Brothers Bank, FSB
Lehman Brothers Bankhaus Aktiengesellschaft
Lehman Brothers Canada Inc.
Lehman Brothers Capital Private Limited
Lehman Brothers Commercial Bank
Lehman Brothers Commodity Services Inc.
Lehman Brothers Derivative Products Inc.
Lehman Brothers Financial Products Inc.
Lehman Brothers Fixed Income Securities Private Limited
Lehman Brothers Futures Asia Limited
Lehman Brothers Holdings Inc.

Appendix A

LEHMAN BROTHERS INC.
Major Subsidiaries and Affiliates

(Continued)

Lehman Brothers Inc.
Lehman Brothers International (Europe)
Lehman Brothers Investment Holding Company Inc.
Lehman Brothers Investments PTE Ltd.
Lehman Brothers Japan Inc.
Lehman Brothers OTC Derivatives Inc.
Lehman Brothers Private Equity Advisers L.L.C.
Lehman Brothers Private Funds Investment Company GP, LLC
Lehman Brothers Securities Asia Limited
Lehman Brothers Securities Private Limited
Lehman Brothers Securities Taiwan Limited
Lehman Brothers Services India Private Limited
Lehman Brothers Singapore PTE Ltd.
Lehman Brothers Special Financing Inc.
Lehman Brothers Trust Company of Delaware
Lehman Brothers Trust Company, National Association
Lehman Brothers U.K. Holdings (Delaware) Inc.
Lehman Commercial Paper Inc.
Lehman Re Ltd.
Lehman Risk Advisors Inc.
Lehman Risk Services (Bermuda) Ltd.
LIBRO Holdings I Inc.
Neuberger & Berman Agency, Inc.
Neuberger Berman Inc.
Neuberger Berman Investment Services, LLC
Neuberger Berman Pty Ltd.
Neuberger Berman, LLC
OOO Lehman Brothers
Preferred Mortgages Limited
Principal Transactions Inc.
Property Asset Management Inc.
Real Estate Private Equity Inc.
Sage Partners, LLC
Southern Pacific Mortgage Limited
Wharf Reinsurance Inc.